

## Course Descriptions Bachelor 2018-2019

Course Title	Auditing																																													
Course Code	EBC2058																																													
ECTS Credits	6,5																																													
Assessment	Whole/Half Grades																																													
Period	Period	Start	End	Mon	Tue	Wed	Thu	Fri																																						
	5	15-4-2019	7-6-2019	X/E			X/E																																							
Level	Intermediate																																													
Coordinator	Ann Vanstraelen For more information:a.vanstraelen@maastrichtuniversity.nl																																													
Language of instruction	English																																													
Goals	<p>Solid understanding of the audit process;            Basic knowledge of the academic literature on auditing;            Obtain problem solving skills in auditing settings and develop experience in using and interpreting data in common decision contexts.</p> <p>Graduates have academic, evidence-based knowledge and understanding of theories, methods and tools in business/economics.            Graduates can apply their knowledge and understanding to identify and solve real life business/economic problems. This includes demonstrating analytical skills and a problem-solving attitude.            Graduates can inform judgments on theoretical and practical business/economic issues.            Graduates can find, read and understand relevant research.            Graduates have largely self-directed learning skills and the ability to regulate their own learning process.</p>																																													
Description	<p>The course is aimed at giving students a solid introduction to auditing. The evolution of the auditing function, the role of auditing in a modern economy, the audit process of auditing, as well as the most elementary auditing techniques are discussed.            The course is linked to audit practice by means of case-studies and a workshop in collaboration with a large audit firm and/or a guest lecture.</p>																																													
Literature	Textbook and academic articles																																													
Prerequisites	<p>Internal control &amp; accounting systems            Knowledge and understanding of internal control and accounting systems (level comparable to: course Internal control &amp; accounting systems).</p> <p>An advanced level of English</p>																																													
Teaching methods	PBL / Lecture / Assignment																																													
Assessment methods	Participation / Written Exam																																													
Evaluation in previous academic year	For the complete evaluation of this course please click <a href="http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM">http://iwio-sbe.maastrichtuniversity.nl/rapporten.asp?referrer=codeUM</a>																																													
This course belongs to the following programme / specialisation	<table border="1"> <tr> <td>Bachelor Economics and Business Economics - Economics</td> <td>IBE Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics - Emerging Markets</td> <td>Business Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics - Emerging Markets</td> <td>Major Accounting</td> </tr> <tr> <td>Bachelor Economics and Business Economics - Economics and Management of Information</td> <td>Free Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics - International Business Economics</td> <td>Business Electives</td> </tr> <tr> <td>Bachelor Economics and Business Economics - International Business Economics</td> <td>Major Accounting</td> </tr> <tr> <td>Bachelor Econometrics and Operations Research</td> <td>Business &amp; Economics Electives</td> </tr> <tr> <td>Bachelor Fiscal Economics</td> <td>Electives</td> </tr> <tr> <td>Bachelor International Business - Emerging Markets</td> <td>Major Accounting</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Finance)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Information Management)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Marketing)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Organisation)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Strategy)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Business Electives (Major Supply Chain Management)</td> </tr> <tr> <td>Bachelor International Business</td> <td>Major Accounting</td> </tr> <tr> <td>SBE Exchange Bachelor</td> <td>Bachelor Exchange Courses</td> </tr> <tr> <td>SBE Exchange Master</td> <td>Bachelor Exchange Courses</td> </tr> <tr> <td>SBE Non Degree Courses</td> <td>Bachelor Courses</td> </tr> </table>								Bachelor Economics and Business Economics - Economics	IBE Electives	Bachelor Economics and Business Economics - Emerging Markets	Business Electives	Bachelor Economics and Business Economics - Emerging Markets	Major Accounting	Bachelor Economics and Business Economics - Economics and Management of Information	Free Electives	Bachelor Economics and Business Economics - International Business Economics	Business Electives	Bachelor Economics and Business Economics - International Business Economics	Major Accounting	Bachelor Econometrics and Operations Research	Business & Economics Electives	Bachelor Fiscal Economics	Electives	Bachelor International Business - Emerging Markets	Major Accounting	Bachelor International Business	Business Electives (Major Finance)	Bachelor International Business	Business Electives (Major Information Management)	Bachelor International Business	Business Electives (Major Marketing)	Bachelor International Business	Business Electives (Major Organisation)	Bachelor International Business	Business Electives (Major Strategy)	Bachelor International Business	Business Electives (Major Supply Chain Management)	Bachelor International Business	Major Accounting	SBE Exchange Bachelor	Bachelor Exchange Courses	SBE Exchange Master	Bachelor Exchange Courses	SBE Non Degree Courses	Bachelor Courses
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